

3.10 – State Incentive Programs

Many states have policies or programs in place to support renewable energy resources, such as tax incentives; industry recruitment incentives; or grant, loan, or rebate programs. The following table lists the incentives currently available by state.

Table 3.10.1. Financial Incentives for Renewable Energy Resources by State

State	Tax Incentives	Grants, Loans, Rebates and Other Incentives
AL	Wood-Burning Heating System Deduction (Personal)	Renewable Fuels Development Program (Biomass, Municipal Solid Waste)
AK		Power Project Loan Fund
AZ	Qualifying Wood Stove Deduction; Solar and Wind Energy Systems Credit (Personal); Solar and Wind Equipment Sales Tax Exemption (Personal)	APS – EPS Credit Purchase Program; TEP – SunShare PV Buydown
AR		
CA	Solar or Wind Energy System Credit – Personal; Tax Deduction for Interest on Loans for Energy Efficiency; Solar or Wind Energy System Credit – Corporate; California Property Tax Exemption for Solar Systems	Emerging Renewable (Rebate) Program; SELFGEN – SELF-Generation Program; Solar Schools Program; San Diego - Residential Solar Electric Incentive for Homes Destroyed in Wildfires; Anaheim Public Utilities – PV Buydown Program; Burbank Water & Power – Residential & Commercial Solar Support; City of Palo Alto Utilities – PV Partners; Glendale Water & Power – Solar Solutions Program; LADWP – Solar Incentive Program; Redding Electric – Vantage Renewable Energy Rebate Program; Roseville Electric – PV Buy Down Program; SMUD – Solar Water Heater Program Rebate; SMUD – PV Pioneer II Loan; SMUD – Solar Water Heater Program Loan Geothermal and PV leasing; Solar water heating; Energy technology export program; Agricultural Biomass to Energy Program; Supplemental Energy Payments (SEPs)
CO		Aspen Solar Pioneer Program - Solar Hot Water Rebate; Gunnison County Electric - Renewable Energy Resource Loan; Aspen Solar Pioneer Program - Zero-Interest Loan Colorado - Aspen - Grid-Tied Micro Hydro Production Incentive; Colorado - Aspen Solar Pioneer Program - PV Production Incentive;
CT	Local Option for Property Tax	Residential PV Rebate Program; Mainstay Energy Rewards Program - Green Tag Purchase Program; Connecticut - Commercial, Industrial, Institutional PV Grant Program; Connecticut - Fuel Cell Initiative; Connecticut - New Energy Technology Program; Energy Conservation Loan
DE		Green Energy Program Rebates;
DC		
FL	Solar Energy Equipment Exemption	Florida - Gainesville Regional Utilities - Solar Rebate Program; Florida - JEA - Solar Incentive Program
GA		

State	Tax Incentives	Grants, Loans, Rebates and Other Incentives
HI	Residential Solar and Wind Energy Credit; Corporate Solar and Wind Energy Credit	HECO, MECO, HELCO - Energy Solutions Solar Water Heater Rebate; Kauai Electric - Residential Solar Water Heating Program; Kaua'i Island Utility Cooperative - Commercial Solar Water Heating Program; Oahu - Energy Solutions Honolulu Solar Roofs Initiative Loan Program; Kauai County - Solar Water Heating Loan Program; Maui County - Maui Solar Roofs Initiative Loan Program for Solar Water Heating
ID	Solar, Wind, and Geothermal Deduction (Personal)	BEF - Renewable Energy Grant; Low-Interest Loans for Renewable Energy Resource Program
IL	Special Assessment for Renewable Energy Systems	Renewable Energy Resources Program Rebates; Chicago Photovoltaic Incentive Program (PIP); Renewable Energy Resources Program (RERP) Grants; Illinois Clean Energy Community Foundation Grants
IN	Renewable Energy Systems Exemption	Alternative Power & Energy Grant Program; Distributed Generation Grant Program (DGGP); Energy Education and Demonstration Grant Program; Energy Efficiency and Renewable Energy (EERE) Set-Aside
IA	Wind Energy Equipment Exemption; Local Option Special Assessment of Wind Energy Devices; Methane Gas Conversion Property Tax Exemption; Property Tax Exemption for Renewable Energy Systems	Grants for Energy Efficiency and Renewable Energy Research; Alternate Energy Revolving Loan Program; Iowa Building Energy Management Program (Iowa Energy Bank)
KS	Renewable Energy Property Tax Exemption	State Energy Program Grants
KY		
LA	Solar Energy System Exemption	
ME		Mainstay Energy Rewards Program - Green Tag Purchase Program; Renewable Resources Matching Fund Program
MD	Clean Energy Incentive Act (Personal Credit); Personal Income Tax Credit for Green Buildings; Clean Energy Incentive Act (Corporate Credit); Corporate Income Tax Credit for Green Buildings; Sales Tax Exemption - Fuel Cells; Wood Heating Fuel Exemption; Local Option - Corporate Property Tax Credit; Special Property Assessment	Solar Energy Grant Program; Community Energy Loan Program; State Agency Loan Program

State	Tax Incentives	Grants, Loans, Rebates and Other Incentives
MA	Alternative Energy and Energy Conservation Patent Exemption (Personal); Renewable Energy State Income Tax Credit; Alternative Energy and Energy Conservation Patent Exemption (Corporate); Solar and Wind Energy System Deduction; Solar and Wind Power Systems Excise Tax Exemption; Renewable Energy Equipment Sales Tax Exemption; Local Property Tax Exemption	Clustered PV Installation Program; Open PV Installation Program; Mainstay Energy Rewards Program - Green Tag Purchase Program; Commercial, Industrial, & Institutional Initiative Grants
MI		Community Energy Project Grants; Energy Efficiency Grants; Large-Scale PV Demonstration Project Grants; Michigan Biomass Energy Program Grants; NextEnergy Curriculum Development Grants
MN	Solar-Electric (PV) Sales Tax Exemption; Wind Sales Tax Exemption; Wind and Solar-Electric (PV) Systems Exemption	Solar-Electric (PV) Rebate Program; Solar-Electric (PV) Rebate Program; Renewable Development Fund Grants; Agricultural Improvement Loan Program for Wind Energy; Value-Added Stock Loan Participation Program Renewable Energy Production Incentives;
MS		Energy Investment Program
MO	Wood Energy Production Credit	Missouri Schools Going Solar; Energy Loan Program
MT	Residential Alternative Energy System Tax Credit; Residential Geothermal Systems Credit; Alternative Energy Investment Corporate Tax Credit; Corporate Property Tax Reduction for New/Expanded Generating Facilities; Generation Facility Corporate Tax Exemption; Renewable Energy Systems Exemption	NorthWestern Energy - PV Rebate Program; NorthWestern Energy - PV Systems for Fire Stations; NorthWestern Energy - Sun4Communities; NorthWestern Energy - USB Renewable Energy Fund; BEF - Renewable Energy Grant; Alternative Energy Revolving Loan Program
NE		Dollar and Energy Savings Loans
NV	Renewable Energy/Solar Sales Tax Exemption; Renewable Energy Producers Property Tax Exemption; Renewable Energy Systems Exemption	Solar Energy Systems Demonstration Program; Boulder City Public Works - Energy Efficient Appliance Program; Nevada Power - PV Rebate Program; Sierra Pacific Power - PV Rebate Program
NH	Local Option Property Tax Exemption for Renewable Energy	Mainstay Energy Rewards Program - Green Tag Purchase Program
NJ	Solar and Wind Energy Systems Exemption	New Jersey Clean Energy Rebate Program; Renewable Energy Advanced Power Program; Renewable Energy Economic Development Program (REED); Reduced Energy Demand Options for Local Governments and Schools (REDO)

State	Tax Incentives	Grants, Loans, Rebates and Other Incentives
NM	Renewable Energy Production Tax Credit	Clean Energy Grants Program
NY	Solar and Fuel Cell Electric Generating Equipment Tax Credit; Green Building Tax Credit Program; Solar and Wind Energy Systems Exemption	Energy \$mart New Construction Program; PV Incentive Program; Wind Incentive Program; LIPA - Solar Pioneer Program; Renewables R&D Grant Program; Energy \$mart Loan Fund
NC	Renewable Energy Tax Credit – Personal; Renewable Energy Tax Credit – Corporate; Active Solar Heating and Cooling Systems Exemption	Energy Improvement Loan Program
ND	Geothermal, Solar and Wind Personal Credit; Geothermal, Solar, and Wind Corporate Credit; Large Wind Sales Tax Exemption; Geothermal, Solar, and Wind Property Exemption; Large Wind Property Tax Reduction	
OH	Conversion Facilities Corporate Tax Exemption; Conversion Facilities Sales Tax Exemption; Conversion Facilities Property Tax Exemp.	Renewable Energy Loans
OK	Zero-Emission Facilities Production Tax Credit	
OR	Residential Energy Tax Credit; Business Energy Tax Credit; Renewable Energy Systems Exemption	Solar Electric Buy-down Program; Solar Water Heating Buy-down Program; Ashland - Solar Electric Program; Ashland Electric Utility - The Bright Way to Heat Water Rebate; EPUD - Solar Water Heater Program Rebate; EWEB - Energy Management Services Rebate; EWEB - The Bright Way To Heat Water Rebate; OTEC - Photovoltaic Rebate Program; New Renewable Energy Resources Grants; BEF - Renewable Energy Grant; Small Scale Energy Loan Program (SELP); Ashland Electric Utility - The Bright Way to Heat Water Loan; EPUD - Solar Water Heater Program Loan; EWEB - Energy Management Services Loan; EWEB - The Bright Way To Heat Water Loan
PA		Sustainable Development Fund Solar PV Grant Program (PECO Territory); Pennsylvania Energy Harvest Grant Program; Metropolitan Edison Company SEF Grants (FirstEnergy Territory); Penelec SEF of the Community Foundation for the Alleghenies Grant Program (FirstEnergy Territory); SEF of Central Eastern Pennsylvania Grant Program (PP&L Territory); Sustainable Development Fund Grant Program (PECO Territory); West Penn Power SEF Grant Program; Metropolitan Edison Company SEF Loans (FirstEnergy Territory); Penelec SEF of the Community Foundation for the Alleghenies Loan Program (FirstEnergy Territory); SEF of Central Eastern Pennsylvania Loan Program (PP&L Territory); Sustainable Development Fund Commercial Financing Program (PECO Territory); West Penn Power SEF Commercial Loan Program

State	Tax Incentives	Grants, Loans, Rebates and Other Incentives
RI	Renewable Energy Personal Tax Credit; Renewable Energy Sales Tax Refund; Renewable Energy Property Tax Exemption	PV & Wind Rebate Program; Small Customer Incentive Program for Green Power Marketers; Mainstay Energy Rewards Program - Green Tag Purchase Program; PV Grant for Commercial, Industrial and Institutional Buildings; RFP for Purchase/Sale of Renewable Electricity to Large Customers Renewable Generation Supply Incentive
SC		
SD	Renewable Energy Systems Exemption; Wind Energy Property Tax Exemption	
TN	Wind Energy Systems Exemption	Small Business Energy Loan Program
TX	Solar Energy Device Franchise Tax Deduction; Solar and Wind-Powered Energy Systems Exemption	Austin Energy - Home Energy Air Conditioning and Appliance Rebates; Austin Energy - Solar Rebate Program
UT	Renewable Energy Systems Tax Credit – Personal; Renewable Energy Systems Tax Credit – Corporate; Renewable Energy Sales Tax Exemption	
VT	Sales Tax Exemption	Solar & Wind Incentive Program; Mainstay Energy Rewards Program - Green Tag Purchase Program
VA	Local Option Property Tax Exemption for Solar	Virginia Small Wind Incentives Program (VSWIP);
WA	Sales and Use Tax Exemption	Clallam County PUD - Solar Rebate Program; Grays Harbor PUD - Solar Water Heating Rebate; Orcas Power & Light - Photovoltaic Rebate; Pacific County PUD - Solar Water Heater Rebate; Puget Sound Energy - Solar PV System Rebate; BEF - Renewable Energy Grant; Franklin PUD - Solar Water Heating Loan; Grays Harbor PUD - Solar Water Heating Loan
WV	Tax Exemption for Wind Energy Generation; Special Assessment for Wind Energy Systems	
WI	Solar and Wind Energy Equipment Exemption	Focus on Energy - Cash-Back Reward; Wisconsin Municipal Utility Solar Energy Cash Allowance; Focus on Energy - Grant Programs; Focus on Energy - Loan Program
WY	Renewable Energy Sales Tax Exemption	Photovoltaic Grant Program
Source: North Carolina Solar Center, Database of State Incentives for Renewable Energy, http://www.dsireusa.org/summarytables/financial.cfm?&CurrentPageID=7 , July, 2004		